

FORD MAKES A STATEMENT.

EXPLAINS THE WORKINGS OF HIS FRANCHISE TAX BILL.

CRITICISMS UNWARRANTED, HE SAYS—SCOPE OF THE MEASURE—HOW ASSESSMENTS WILL BE MADE.

Albany, April 29.—Senator John Ford, before his departure for New York City to-night, gave out the following statement relative to his Franchise Tax bill:

Assessors will experience no difficulty in arriving at a taxable valuation of public franchises, and the bill when it becomes a law will in my opinion possess no friction or difficulty. Criticisms of it on the ground that it is crude and incomplete are not warranted. So far as it is crude and incomplete, such defects are due not to the form of the bill, but to the imperfections of the general tax system of the State, for it should be remembered that the bill creates no new machinery and does not change the present tax law at all, except by amending the definition contained in that law as to what shall be real estate for the purpose of taxation under it. As construed by the courts, the tax law exempts public franchises. Legislators and others who have discussed the bill have persistently confused public franchises with corporate franchises. One member objected to the bill because it exempted steam railroads—it does not where steam railroads possess a public franchise. Its corporate franchise is exempt, just like the corporate franchise of every other corporation, because the bill is not intended to reach that kind of a franchise at all.

AIMED AT STREET CORPORATIONS.

What it aims at is the very valuable rights which transportation corporations possess and enjoy in the public streets. They are as distinct from the corporate franchise—that is the right to exist as a corporation enjoyed by all corporations alike—as in the goodwill of a dry-goods firm and its stock in trade. The transportation corporation gets a corporate franchise from the State like any other corporation, and it gets, in addition, the right from the locality, by consent of the property-owners and of the local authorities, a franchise of a most valuable nature in the public streets, a species of property which has been defined as real estate from the dawn of civilization. The Court of Appeals has declared that this eminent domain is an estate in perpetuity in the street. It would have been a simple matter to have prescribed a rule to govern assessors in valuing this kind of property, for its value can be arrived at by a very simple method which has been substantially adopted in taxing these properties in other States, notably Indiana. For example, the total assets of the Metropolitan Street Railway Company consist of:

First—In the value of the company's investment in its railways and other appurtenances—in other words, the cost of reproducing the entire plant. That is all tangible property, and represents every dollar that the company has put into the railroad.

VALUE OF A COMPANY'S STOCK.

Second—There is the value of the public franchise. Now, the aggregate market value of the stock of the company, plus the aggregate market value of its indebtedness, is equivalent to the total value of all the assets, tangible and intangible, the investment of the company and the public franchise possessed by the company. This is easily demonstrated. The bonds are secured by a mortgage on the assets of the company. They constitute a lien prior to the stock; the stock, therefore, cannot be worth one single cent until after the company possesses assets to secure the debts of the company and earning capacity sufficient to pay the interest thereon. When the stock sells in the open market for any price, it is evident that there are assets over and above the indebtedness equivalent to the market price of the bonds. The value of the debt and the value of the stock added together, therefore, represent exactly the total value of all the assets possessed by the company.

Under the law, as it stands, it is the duty of the assessors to appraise and place a valuation upon all the tangible assets of the company—that is, all the entire investment of the company in the railway. The assessors can also easily find, from quotations on the Stock Exchange, daily the price of the securities of the company, and, therefore, the total value of its assets. Deducting therefrom the value of the tangible property, there remains the value of the intangible, or a public franchise.

VALUATION LEFT TO ASSESSOR.

Now, I was averse to prescribing this method by statute for the valuation of these properties, because it would compel the assessor to assess them at 100 cents on the dollar, where, as we know, other kinds of property are not, as a matter of fact, assessed so high, but average all the way from 50 to 90 per cent in different parts of the State. I wanted the bill to be as fair to the corporations as to ordinary property-owners, and have simply left to the assessor to assess them with the same discretion he exercises in assessing all other kinds of property.

In the law, as it stands to-day, before amendment by my bill, the assessors are obliged to assess exactly the same kind of property as is brought in under my amendment. The definition of real estate, which I sought to amend, included "all wharves and piers," meaning the material structure, of course, and adding, "including the value of the right to collect wharfage, dockage, or craning thereon." There certainly can be no more difficulty in assessing a public franchise of a city railroad, for example, than the value of the right to collect dockage upon a wharf or pier. Furthermore, under the definition, as it stood before amendment, the assessors were obliged to assess "all trees and shrubs growing upon land, and all mines, minerals and fossils in and under the same."

GREAT AID TO CITY REVENUE.

I submit that some of these things are just as difficult, at least, to assess as the public franchise, and yet the assessors seem to have found little difficulty for years under the law with no rule laid down for their guidance. I realize the iniquity of assessments upon all kinds of real estate, and I suppose there will be inequalities in assessing a public franchise under the ordinary property-owner is to be subjected to those inequalities and the injustice which grows out of them, why should not the owner of a public franchise be subjected to the same conditions? Why does the possessor of a public franchise demand for his property a different mode of treatment from that applied to other persons' property? If the law is any more or less inequitable about it, it is due to the general tax law and not to any shortcomings of the bill as drafted. As to how much the bill will add to the assessed valuation of property in the city, I will be many hundreds of millions of dollars. Take, for example, four of the most important corporations owning public franchises in the city of New York: the Metropolitan Street Railway Company, the Third Avenue Rapid Transit Company, the Manhattan Elevated Railroad Company, and the Consolidated Gas Company. The actual investment of the average corporation is covered by its bonds and the value of the stock is, roughly speaking, the value of the franchise. The franchise is even worth more than the value of the stock, but very rarely less. Upon this basis, then, these four companies would be assessed upon \$138,000,000 property not exempt, which at this year's tax rate of 2.07, would produce \$2,850,000, the bulk of which would go into the city treasury, the balance to the State. From this rough estimate one can get some idea of how largely the taxable list of property will be swelled by the bill when the Brooklyn railroads and telephone companies and the other gas companies and steam-heating companies and street railway companies occupying public streets, and all the other public franchises and privileges in the public streets and places, are assessed on the same basis.

TO BE TAXED LIKE REAL ESTATE.

The main virtue of the bill is that it proposes to tax these properties as real estate, instead of a personality—that means that whatever tax the assessors levy must be paid. It cannot be sworn off, nor can it be debited to the public franchise is placed in the same position, so far as the tax laws are concerned, as the owner of a house and lot, which property is taxed regardless of whether it is producing revenue or not, and without regard to the mortgage that may be upon it. The bill, therefore, covers 80 per cent of the total value of the property.

INCREASED BY MILLIONS.

GREAT ADDITION TO THE ASSESSED VALUATIONS IN THIS CITY.

THE DEBT LIMIT, ACCORDING TO PRESIDENT.

FEINER OF THE TAX DEPARTMENT, WILL

BE ABOUT \$50,000,000 GREATER

THAN LAST YEAR.

Several of the city officials talked yesterday with enthusiasm about the great increase in the tax revenues of the city and the increased valuations which will be created by the Ford Franchise Tax law. President Feinert of the Tax Department made up a table to show how the assessed valuations of some of the large corporations would be increased under the new law. Two sets of figures taken from the table are given herewith. The figures for 1898 show the assessed valuations for personal taxes last year and the figures for 1900 show what the assessed valuations of the corporations will be next year. The table follows:

Corporations.	1898.	1900.
Metropolitan Street Railway Co.	13,000,000	13,000,000
Third Avenue Rapid Transit Co.	11,000,000	11,000,000
New York & Harlem Railroad	11,000,000	11,000,000
Manhattan Elevated	11,000,000	11,000,000
Union Railroad Company	11,000,000	11,000,000
Dry Dock, East River & Battery	11,000,000	11,000,000
Consolidated Gas	11,000,000	11,000,000
Standard Oil Company	11,000,000	11,000,000
New York Mutual Gas	11,000,000	11,000,000
Union Ferry Company	11,000,000	11,000,000
Brooklyn & New York Ferry Co.	11,000,000	11,000,000
Nassau Ferry Company	11,000,000	11,000,000
Tenth & Twenty-third St. Ferry	11,000,000	11,000,000
Nothing	11,000,000	11,000,000
Rome, Watertown & Ogdensburg Ry	11,000,000	11,000,000
Delaware & Hudson Canal Co.	11,000,000	11,000,000
New York Light, Heat & Power Co.	11,000,000	11,000,000
New York Steam Company	11,000,000	11,000,000

Mr. Feinert said that he believed the new law would increase the assessed valuations in the city about \$50,000,000, and raise the debt limit \$20,000,000 higher. With the increase of valuations in real estate the debt limit will be about \$50,000,000 greater than last year, and the city might go ahead and issue bonds for building an underground rapid transit road. There is a prospect that the new law may be put into effect within a few days, instead of a year from now.

"There is a provision of the law," said Mr. Feinert, "that valuations may be raised in the middle of the year, on May 5. I did not think of this provision before, for, like a great many others, officials and lawyers, who favored the bill, I thought that it might not pass, and did not carefully keep track of it. When it passed, therefore, I supposed that the city officials would have months in which to consider methods of applying it. Instead of that, I find that we may have but a few days. I have written to Corporation Counsel Whalen asking his advice. Should he reply that we have a right to apply the law on May 5, I shall consider it my duty to work night and day to put matters in shape."

OPINION OF THE CONTROLLER.

Controller Cole said yesterday that he regarded the new law as one of the most important which had been passed by the Legislature in many years. He said he did not think there would be much difficulty in fixing the value of the franchises held by the corporations, as the Stock Exchange price of the stock of such corporations would be a good basis for valuation. He also said: "If it is held that the city of New York is entitled to taxes on the business which originates in this city, it will make a vast difference to the taxpayers. It would be impossible at the present time to state or even approximate the amount which the city will receive in taxes under this measure. The amount will, however, be very large. I cannot too heartily endorse the law and trust that the assessor will estimate the fullest share of revenue will accrue to the city."

It is expected that lawyers of the large corporations will attack the new law on the ground that it does not provide for the payment of the taxes on the value of the franchises to be taxed, but the city officials say that the city has a decided advantage in such a case, as it can go ahead and collect the taxes on the franchises and let the corporations fight to get the money back. If the corporations refuse to pay the taxes levied on them, the city tax officers can seize the property of the corporations and bring their operations to a standstill until the taxes are paid.

Few lawyers in the city would make any statements yesterday as to the new law. Lawyers representing corporations declined to make any statements, for the reason that what they might say would affect the value of the franchises in possible litigation. An official of the Manhattan Railway Company, speaking of the new law, said: "The Manhattan Railway Company is less hard hit than the other large corporations, because the value of its property is assessed on a different basis. The franchise is assessed as real estate, and we have therefore a large offset against an estimate of the taxable value of our grants, not less than \$30,000,000. No other company can approach that figure."

ATTITUDE OF CORPORATIONS.

The counsel of one of the big street railway systems said: "Our company is not worrying about the Ford bill. If the Governor announces that he will grant a hearing on the measure, I understand that a conference of representatives of some of the interests affected by the bill will be held within a day or two, at which conference arrangements will be made for the presentation at the hearing of arguments against the measure. If he decides to sign the bill without a hearing, we shall pursue the even tenor of our way. There will without doubt be litigation if the bill becomes a law. The State can't take our property by legislative enactment any more than it can permit its destruction in a riot without redress to us."

The passage of the Ford bill by the Legislature was reflected yesterday by a decline in the prices of stocks of corporations which apparently will suffer most severely by its enforcement as law. Metropolitan closed at a net loss for the day of 3 1/2 per cent; Brooklyn Rapid Transit, 3 1/2 per cent; Consolidated Gas, 3 1/2 per cent; Manhattan, 1 per cent.

"EFFECT WILL BE TREMENDOUS."

RUSSELL SAGE SAYS SUCH A BILL "SHOULD NOT BE PASSED IN SO HASTY A MANNER."

Russell Sage, when asked what he thought of the passage of the Ford bill, said that it was too soon to give an opinion as to its probable effect. "The bill was only passed yesterday," he added, "and I have not had time yet to read it carefully and digest it. It is essentially a new measure in every way, and no one can predict offhand what its effect will be. I talked this morning with several bank presidents and financial men about the bill, but they were all like myself in that they had not yet been able to make up their minds about the bill. They all realized its great importance, however. I have no hesitation in saying that it was by far the most important bill passed by this Legislature. Its effect will be tremendous, in whichever way it acts. I am of the opinion that a bill of that

sort should not be passed in so hasty a manner. As you know, it was jammed through at the last minute, and if it had not been for the Governor's emergency message it would probably have been indefinitely postponed. Roosevelt has taken a great responsibility upon himself, for the results of this measure will be laid home to him, who has been its champion throughout. If the results are beneficial, he will be praised; but if they are otherwise, he will come in for harsh criticism. There was really no necessity for the passage of such a radical measure. The State is not in dire need of more revenue, nor are the people intolerably burdened with taxes. The results are good, and money is easy. No one can foretell the results of this bill, and things may happen which none of us have ever thought of."

MR. DEPEW ON THE BILL.

THE PROVISIONS, HE THINKS, DO NOT APPLY TO THE NEW-YORK CENTRAL.

POSSIBILITIES OF THE DISCRETIONARY POWER

PLACED IN LOCAL TAX BOARDS BY THE

LAW HE LOOKS UPON AS

APPEALING.

Senator-elect Chauncey M. Depew, when asked last night what he thought of the Ford bill so far as its constitutionality was concerned, and what would be its scope of operation, said:

"Senator Ford's idea, as expressed before the Senate committee, was to provide for the taxation of local corporations operating under municipal franchises, and did not contemplate taxation of the steam lines operating through the State. Therefore, I do not think the provisions of the bill apply to the New-York Central Railroad. The matter of a franchise tax is, fundamentally, all right, and I approve of it. That a franchise tax is just and constitutional is proved by the fact that there is on the statute books of the State of New-York a franchise tax which applies to steam railroads. My recollection is that this tax is under a law of 1880. In the first place, the New-York Central Railroad pays a tax upon the assessed valuation of its real estate. In the second place, the road pays a direct franchise tax. This tax provides for the payment of one-quarter of 1 per cent upon the dividends of the company. In the case that the roads pay no dividends the Controller is empowered to make a valuation of the franchises, and imposes a tax accordingly. This is a just and scientific method of assessment of taxes."

AN EQUITABLE AND JUST TAX.

"I believe that corporations operating under the municipal franchises and making enormous revenue therefrom should pay an equitable and just franchise tax. In the case of the law enacted now, it provides for a tax on franchises, but it defines no method of determining the value of franchises nor the system of assessment. This leaves it discretionary with every local Board of Taxes in the State how it shall tax corporations operating under franchises granted by the local government. The possibilities of this discretionary power are something appalling. There will be just as many methods of assessment and taxation as there are boards of taxes, for each individual Board will have its own theory of how the taxes should be imposed. Of course, the subject of taxation is open to revision by the courts, but the corporations operating under a local franchise will hesitate to antagonize local boards of taxes, and incidentally the local administration by taking their case into the courts, and will stand as much and as heavy a taxation as they can possibly stagger under. In this very condition lies the potential possibility that confer upon the local government a power that was never dreamed of by any political leader. In the hands of an unscrupulous Board it becomes a fearful weapon for the punishment of any corporation that may have incurred the displeasure of a local administration. Of course, if a corporation is made the victim of a tax from the local administration it has redress in the courts, and doubtless the courts will establish some scientific method of taxation when the case comes before them."

AS TO THE TAXES.

"I do not think the taxes will net as much as the papers say. This tax is on valuation over and above the real estate valuation. The taxation of the New-York Central to-day is much heavier than in any other State. The New-York Central pays property and other material about equal in value to the Pennsylvania, and the Baltimore and Ohio \$200,000 more than double the taxes of the Pennsylvania, and three times those of the Baltimore and Ohio. In this matter of the taxes on local corporations operating under the local franchises, as I have said, the corporation should pay a just and equitable amount of its taxes, but the law as enacted leaves the question of a proper method of assessment vague that it places within the power of the local tax board the opportunity to grasp the throat of any corporation against which it may have any antagonism, and throttle it. If the proper method of assessment is not established, it could be secured, and if a scientific method of arriving at the value for the purpose of taxation could be secured, the whole matter would stand fair, just and entirely right."

PRAISE FOR FORD AND FALLOWS.

At a meeting of the representatives of the Citizens Union of the XXII Assembly District, held on Friday evening, resolutions were unanimously adopted, which say:

"The Citizens Union congratulates the electors of the XXII Assembly District upon the record at Albany, and particularly thanks and commends these gentlemen for the passage of three measures which will benefit the city and the State, namely, the Amsterdam Avenue bill, the measure which brought about the three-cent working day, and the measure which provides for the taxation of franchises. In all these measures the supreme effort of Messrs. Ford and Fallows is to represent the people, and to serve the people."

In other minor measures these representatives have shown their devotion to the people. Again thanking Messrs. Ford and Fallows, we would point out that other districts can secure like results."

First-Electing such representatives.

Second—By encouraging them with friendly counsel and advice.

Third—Maintaining the independence of party which the XXII District has always shown.

SCHOOL MONEY WITHHELD.

MR. SKINNER WITHHOLDS PAYMENTS ON ALLEGED FAILURE TO ENFORCE COMPULSORY EDUCATION ACT.

Albany, April 29.—Superintendent Charles R. Skinner of the State Department of Public Instruction has withheld from District No. 10, town of Schoharie, Schoharie County, the State moneys to which he is entitled under the provisions of the compulsory education law. The district visited the district on April 5 and found the schoolhouse closed and the teacher making a canvass of the district in search of pupils. The registration of the school is nineteen pupils. A none of whom would attend school. The State money is withheld because the provisions of the law have failed to enforce the provisions of the Compulsory Education law. This is the first time that the superintendent has withheld the State school moneys from any district which fails to carry out the provisions of this law.

BILLS SIGNED BY THE GOVERNOR.

Albany, April 29.—Governor Roosevelt has signed the following bills:

Amending the Lien law in relation to the bailer of criminals.

Amending the Election law in relation to the use of voting machines.

Amending the Election law relative to the expenses of ballot and the expenses of the canvass of the incorporation of the Salvation Army.

Allowing the Delaware and Hudson Canal Company to abandon its canal and to change its name to the Delaware and Hudson Company.

Permitting the incorporation of the General Carriage Company.

MOVEMENTS OF NAVAL VESSELS.

Washington, April 29.—The collier Abreola started to-day from Fort Monroe on her long voyage to Samoa by way of the Strait of Magellan. The Vixen is detained for a few days, but will sail for the eastern route for the same islands soon.

The Wilmington has arrived at Para, Brazil, and the Nashville at Helena, Ark. The Resolute has sailed from Havana for Port Monroe. The Gloucester is expected to leave New-York for Manila, stopping first at Lamer's Point for coal, and expected to sail on May 10. The Newport and the Monaghan have been ordered into commission.

Removal of Office.

AFTER MAY 1ST

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fitting garments in New York.

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ENAMELLED WARE.

A Medical Authority Points Out the

Dangers From Cooking in Inferior

Utensils.

The present generation of housewives are more than beset with kitchen accessories which make the work a real pleasure, but the hidden dangers arising from poisoning the cooking, with improper utensils, are exposed by only a few housewives. It is a steadily increasing danger, and the most frequent publication in newspapers of cases where whole families have been mysteriously poisoned by eating foods ordinarily considered absolutely harmless has been explained by a scientific article by Dr. C. H. Brace. Among other things Dr. Brace says: "All the utensils which are used in the kitchen are made of materials which are not only poisonous in themselves, but are also so treated as to be every one partake of many articles of food cooked in the same, for the enameled coating upon the iron is obtained through the means of arsenical and antimonial preparations in some cases, and in others by the use of lead, which is a most dangerous and insidious poison. We have made a critical examination of the products of nearly a score of the manufacturers of such goods, and the only article of the kind found to be absolutely free from all the dangerous contaminations of which mention has been made is the Enamelware of the Enamelware Co. The makers of this ware possess an exclusive process by which, through the intervention of a coating of nickel, the impurities coating is caused to adhere to the steel, thereby doing away with the necessity of a lead bath or the employment of antimonial or arsenical preparations to achieve such results."—N. Y. Tribune, Dec. 21, 1898.

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MADE TO ORDER.

Eighteenth Street, Nineteenth Street and Sixth Avenue.

will proceed to Camp Meade, Middletown, Penn., and enter upon military duty at that place.

The following assignments to regiments of officers

are announced:

Colonel EMERSON H. LISCUM to the 9th Infantry, to

date from April 25, vice William H. Powell, retired.

He will proceed to San Francisco and report to the

commanding general, Department of California, for

duty.

Lieutenant-Colonel CHARLES KELLER to the 24th In-

fantry, to date from April 25, vice Liscum, promoted.

He will join his regiment at the Presidio of San

Francisco.

The following officers of the Volunteer Signal

Corps are honorably discharged from the Volunteer